

INSTRUCTIONS FOR 2019 ANNUAL FINANCIAL REPORTS

PLEASE ADHERE TO ALL INSTRUCTIONS

- Directions and Print Orientation are provided on each page of the 2019 Annual Financial Reports.
- If you do not know have and/or know Excel, please ask another officer or Division sister who does to help you.
- In an effort to assist your completion of the forms, some of the totals (not the County or State Board Master Worksheets) will be automatically carried to the appropriate line on the Financial page.
- Divisions and County Boards, ensure your reports are correct and complete before forwarding to the next level. If your report is incorrect, then the County and State report will be incorrect. County and State Boards, ensure that your County or State Master Worksheet is complete and correct. If there is a discrepancy on a division, degree team or Junior report, the figure on the State Worksheet will be used.
- Typed electronic signatures are required on the Officers Page (2020 officers) and Bank All Funds Page (2019 officers). Failure to include will render an incomplete report and will not be accepted. All signers are responsible to ensure correct and complete information on the report.
- All 2019 Annual Financial Reports are to be filed electronically using the Excel forms (.xls format) provided. **DO NOT SAVE AS .XLSX.** No other format will be accepted. **DO NOT CHANGE THE TITLE OF THE REPORT.**

The State Treasurer is to send electronic EXCEL copies only of all of the Division, Junior Division, County Board, Degree Team and State Board completed 2019 Annual Financial Reports and MAIL PER CAPITA CHECKS to National Treasurer Mary Ann Lubinsky at maryannlubinsky@gmail.com by March 31, 2020. **FOR THE FOLLOWING, YOUR REPORTS AND PER CAPITA CHECKS ARE DUE TO ME BY JANUARY 31, 2020: Colorado, District of Columbia, Indiana, Iowa, Louisiana, Minnesota, Nebraska, New Hampshire, Texas and Wisconsin.**

- All new LAOH entities formed in 2019 are required to file the 2019 Annual Financial Report. All Divisions who have been in existence for six (6) months during the 2019 Year are required to submit the \$5 per member National Per Capita Tax for all taxable members. Divisions are to make the National Per Capita Tax payment (\$5 per member) based upon the 12/31/2019 membership count reported to the National Secretary, Marilyn Madigan, excluding in the count all National Board Life Members, Religious, and Chaplains.
The State Treasurer is to work with the State Secretary to determine your National Per Capita Tax Payment. Each State Treasurer is to send the State's National Per Capita Tax Check to National Treasurer Lubinsky. National Per Capita Tax payment checks are to be made payable to LAOH Inc. **The number of taxable members**

should be noted in the Memo on the Check (25 X 5 = 125) and on the Officers Page of each Financial report where requested.

- All Divisions, County Boards, and State Boards have their own EIN Number. Degree Teams and Junior Divisions are to use the EIN Number of the entity with whom they are associated. Contact National Treasurer Lubinsky if you have questions regarding your group's EIN Number or if you believe the EIN provided is not correct.
- Each electronic file workbook has several worksheets to be completed. **NOTE: All sheets except the first contain formulas. If you delete the formula, you must replace it to the original or your sheets will not be correct:**
 - 1st –Officers Worksheet requires that you provide your basic identifying information & Officers for **2019**. It is imperative that you use the EIN Number, Division Number and County Name provided on your 2019 Annual Financial Form. **NEW: The number of taxable members included in the per capita check is to be noted in the appropriate space.**
 - 2nd –Financial Worksheet requires that you provide your 2019 Receipt & Expenditure information. The Explanation section is provided to assist you as you complete your financial reporting. **NEW: There is now a line under Total Receipts for Uncleared, Cancelled, Not Cashed, or Outdated Checks that must be completed for anything that has not cleared your bank accounts by 12/31/2019. A large percentage of 2018 reports were incorrect because of this missing information.**
 - The Summary Section begins with your 12/31/2018 Ending Balance that you provided to me—contact National Treasurer Lubinsky if the 2018 Ending Balance provided is not the ending balance you have on your books. The Summary Section ends with your 12/31/2019 Ending Balance. This should match the Bank All Funds Grand Total—**NEW: which will carry over from Bank All Funds to the Financial Sheet for individual Divisions, County Boards and State Boards. This must match your ending 2019 balance.** County Boards and State Boards are to complete the additional Master Financial Worksheet that requires you to provide the financial information for all groups associated with your County Board or State Board. Use a separate column for each entity. Add additional columns before the Grand Total column if not enough provided.
 - 3rd –Donations Received Worksheet requires that you record specific information for all the donations received during the 2019 Year. All columns are to be completed. Enter either “Yes” or “No” to indicate if the donation received came from a 501(c)(3) entity. Add additional lines as necessary but ensure they are added before the Total line. **NEW: The total will be automatically carried to the appropriate line on the Financial Form.**
 - 4th –Donations Made Worksheet requires that you record specific information for all the donations made during the 2019 Year. All columns are to be

completed. Enter either “Yes” or “No” to indicate if the donation made was given to a 501(c)(3) entity. Add additional lines as necessary but ensure they are added before the Total line. **NEW: The total will be automatically carried to the appropriate line on the Financial Form.**

➤5th –Bank All Funds Worksheet requires that you provide a report of all 12/31/2019 bank fund balances for each account associated with your group. A copy of the 12/31/2019 Bank Statement for each Bank Account associated with the 2019 Annual Report is to be scanned and sent electronically with the group’s 2019 Annual Financial Report. **NEW: The total will be automatically carried to the last line on the Financial Form. This total must match your Treasury Balance.**

2020 ANNUAL FINANCIAL REPORT DEADLINES:

<u>Level</u>	<u>Deadline Date</u>
States with only 1 Division	January 31, 2020
Division Treasurer to County Board Treasurer, if appropriate, or State Treasurer	January 31, 2020
County Board Treasurer, if applicable, to State Board Treasurer	February 29, 2020
State Treasurer to National Treasurer	March 31, 2020

Deadlines will be strictly enforced.

Send Completed 2019 Annual Financial Reports to National Treasurer Mary Ann Lubinsky as follows:

NO PAPER COPIES, EMAIL ONLY: maryannlubinsky@gmail.com

**MAIL Per Capita checks to:
Mary Ann Lubinsky
LAOH National Treasurer
PO Box 186
Pottsville, PA 17901**

If you have questions, call National Treasurer Lubinsky at 570-617-7961 between 6:30 pm and 9:30 pm Eastern time or e-mail at any time. I will respond as quickly as possible.